

REMARKS

Claims 1-14 remain in this application.

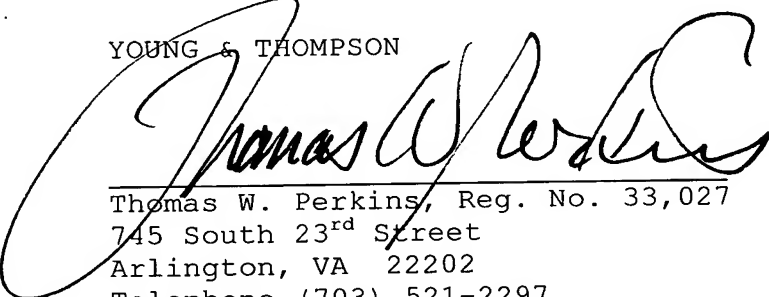
Entry of the above amendments is earnestly solicited. An early and favorable first action on the merits is earnestly requested.

Should there be any matters that need to be resolved in the present application, the Examiner is respectfully requested to contact the undersigned at the telephone number listed below.

The Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 25-0120 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17.

Respectfully submitted,

YOUNG & THOMPSON

A large, stylized handwritten signature in black ink, appearing to read "Thomas W. Perkins", is written over the printed name and address.

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TWP/lmt

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DT04 Rec'd PCT/PTO 29 SEP 2004

APPENDIX:

The Appendix includes the following item:

A new Abstract of the Disclosure

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ABSTRACT OF THE DISCLOSURE

A method for producing a magnetic recording medium having a flat surface and a strong shift magnetic field , where the medium includes a nonmagnetic base (1), a metal underlying layer (2) formed on the nonmagnetic base (1), and a ferromagnetic metal layer (3) formed on the metal underlying layer (2) includes the steps of forming the ferromagnetic layer (3) where ferromagnetic films (3a, 3b) and one or more nonmagnetic metal spacer layer (4) are alternately formed in a multilayer and allowing at least the interface of the nonmagnetic metal spacer layers (4) to physically adsorb oxygen and/or nitrogen.